# Exhibit 13

### LBKG 2019-01-22 nr 66

## Ligningsloven

### § 34

Skatteministeren fastsætter de nærmere regler for gennemførelsen af denne lov og bemyndiges til at afholde de dermed forbundne omkostninger.

### LBKG 2019-01-22 no 66

### Assessment Act § 34

The Minister of Taxation shall establish comprehensive rules for the implementation of this Act and shall be authorized to bear the associated costs.